

# JONES DAY

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## VIA ELECTRONIC FILING

Honorable Scott S. Harris  
Clerk of Court  
Supreme Court of the United States  
One First Street, NE  
Washington, DC 20543

Re: *National Retirement Fund v. Metz Culinary Management, Inc.*, No. 19-1336

Dear Mr. Harris:

I am counsel of record for Respondent in the above-captioned case. On August 11, 2020, I filed Respondent's brief in opposition. On page 15, I observed that other than Petitioner (the National Retirement Fund) and Amicus (the New York State Teamsters Conference Pension and Retirement Fund), it is not clear that any other pension plan had ever attempted to alter actuarial assumptions retroactively. I further noted that Petitioner and Amicus used the same actuarial firm (Horizon Actuarial Services), and that both had switched to Horizon from more-established actuarial firms not long before the retroactive changes to their assumptions. I speculated that these switches were "likely" undertaken as a way of increasing withdrawal liability.

Amicus's counsel has sent me a letter, confirming that Amicus switched to Horizon from another firm, but denying that its motive for the switch was to increase withdrawal liability. Rather, Amicus represents that the switch occurred because their lead actuary left that prior firm to start Horizon when the prior firm exited the multiemployer business. Amicus's counsel asked me to clarify the record on this point. Please note that Amicus's motives for its decision to hire Horizon, whatever they might have been, do not affect any of the arguments against certiorari made in Respondent's brief in opposition.

Sincerely,

/s/ Jacob M. Roth

Jacob M. Roth

cc: Ronald Richman

